

# Fiscal Note

Fiscal Services Division



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**SF 450** – Emergency Medical Service District Property Tax Levy (LSB 1062SV)  
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Fiscal Note Version – New

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## **Description**

**Senate File 450** permits certain counties (based on population criteria) to provide emergency medical services for all incorporated and unincorporated areas of the county, including areas located outside of the county if applicable. The Bill specifies procedures for counties to establish an Emergency Medical Services (EMS) Commission and requires the Commission to submit a transition plan to the Board of Supervisors for assuming EMS in the county. The Bill permits a commission to employ and train EMS personnel and to submit an annual budget to the Board by January 15. The Bill takes effect January 1, 2012.

**Senate File 450** authorizes a county that provides EMS under this Bill to establish an EMS Fund and certify taxes up to \$0.80 per \$1,000 of assessed property value. If the levy is not sufficient to fund the services, the Board may levy an additional amount up to \$0.20 per \$1,000. Of the total amount levied, the Bill allows a county to deposit an amount not to exceed \$0.30 per \$1,000 of assessed property value in a reserve account for the replacement of equipment and supplies.

## **Background**

There are currently 900 authorized EMS services in Iowa and 12,300 providers. Emergency Medical Services are currently funded through a fee for service basis and through local governments.

## **Assumptions**

- Based on the population criteria specified in the Bill, only Jones, Story, and Woodbury counties will be eligible to participate.
- The EMS Property Tax Levy will be applied to all taxable property within each county and no cities will opt out.
- The fiscal estimate includes the maximum levy of \$1.00 per \$1,000 (\$0.80 regular levy plus \$0.20 additional levy).
- All three counties will deposit the maximum of \$0.30 per \$1,000 of assessed value in the reserve account.

## **Fiscal Impact**

There is no impact to the State General Fund.

The following chart shows the estimated property tax revenue generated for each county.

NAME	2010 Population	Estimated EMS			Estimated Reserve Account
		Property Tax Levy	Estimated Supplemental	Estimated Total	
JONES	20,638	\$ 624,467	\$ 156,117	\$ 780,584	\$234,175
STORY	89,542	\$ 2,629,828	\$ 657,457	\$ 3,287,285	\$986,185
WOODBURY	102,172	\$ 2,603,178	\$ 650,795	\$ 3,253,973	\$976,192

**Sources**

Department of Public Health  
U.S. Census Data  
Department of Management, Taxable Valuation File  
LSA calculations and analysis

/s/ Holly M. Lyons

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March 23, 2011

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The fiscal note for this bill was prepared pursuant to **Joint Rule 17** and the correctional and minority impact statements were prepared pursuant to Code **Section 2.56**. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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